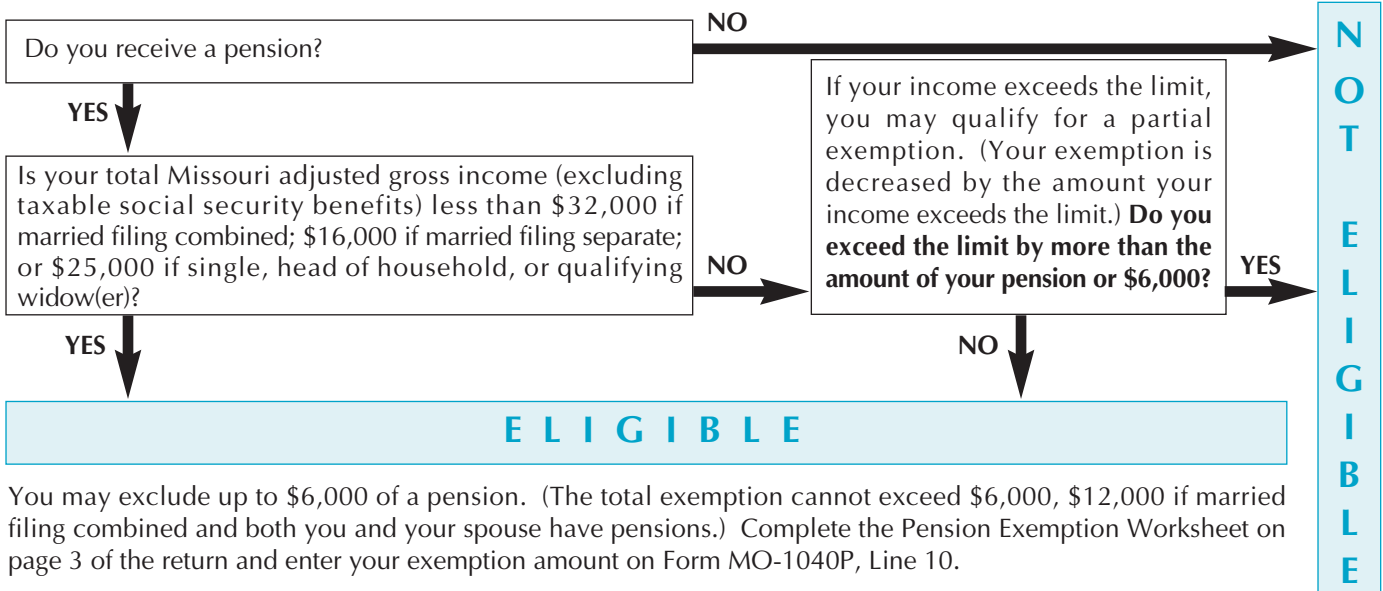


AM I ELIGIBLE?

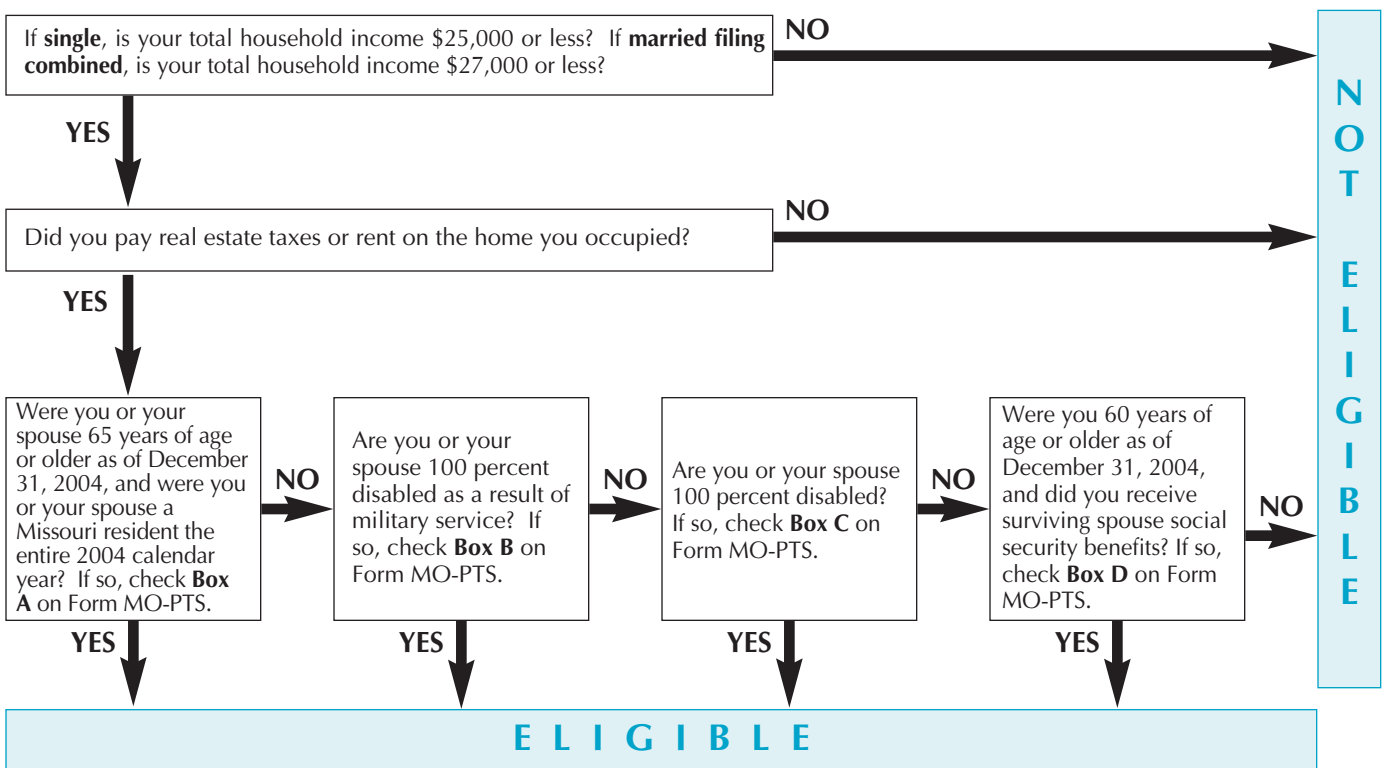
You may qualify for the pension exemption, the property tax credit, or both. You do not have to qualify for both of these to use this form. If you do not qualify for either, see page 2 to obtain a different form.

Use this diagram to determine if you or your spouse are eligible to claim the PENSION EXEMPTION.

(Part or all of your pension may be excluded from your taxable income!)



Use this diagram to determine if you or your spouse are eligible to claim the PROPERTY TAX CREDIT.



IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- your Missouri adjusted gross income is less than the amount of your standard deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

If you are a nonresident alien, access www.dor.mo.gov/tax for information.

When To File

The 2004 returns are due April 15, 2005.

Extension of Time to File

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund. If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2005.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of return.

Remember: An extension of time to file does not extend the time to pay. A 5 percent additions to tax will apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

Late Filing and Payment

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on the Department of Revenue's web site at www.dor.mo.gov/tax.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a Payment Plan by completing Form 4338, Individual Income Tax Payment Request. See information on page 2 on how to obtain Form 4338.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue
P.O. Box 3385
Jefferson City, MO 65105-3385.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue
P.O. Box 3395
Jefferson City, MO 65105-3395.

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example:

Round \$32.49 down to \$32.00
Round \$32.50 up to \$33.00

Amended Return

You must use Form MO-1040 (long form) for the year being amended. See information on page 2 on how to obtain Form MO-1040 and instructions.

Fill-in Forms that Calculate

Access www.dor.mo.gov/tax to enter your tax information, and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

Missouri Return Inquiry

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting www.dor.mo.gov/tax. The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are required to pay use tax. See Form 4340, Consumer's Use Tax Return, included in this book for more information. **The due date for Form 4340 is April 15, 2005.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, access www.dor.mo.gov/tax or call (800) 877-6881.

Filing for Deceased Individuals

If an individual passed away in 2004, a claim may be filed by the surviving spouse if the filing status is "married filing combined" and all other qualifications are met. If there is no surviving spouse, the estate may file the claim.

A copy of the death certificate must be attached and if the check is to be issued in another name, a Federal Form 1310 must also accompany the claim. To obtain Federal Form 1310, see "To Obtain Forms" on page 2 or access www.irs.gov/formspubs.

FORM MO-1040P

Information To Complete Form MO-1040P

Name, Address, Etc.

If all information is correct on the preprinted label (if available), attach the label to the Form MO-1040P and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2004, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence, and the number of the public school district in which you reside. See the school district listing on pages 31 and 32.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2004 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted, or can be expected to last, for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

Line 1 — Federal Adjusted Gross Income

If your filing status is "married filing combined," and both spouses are reporting income, use the Worksheet on page 7 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income reported on your federal return.

Splitting the income reduces the rate at which your combined incomes are taxed and allows you to claim non-obligated spouse so you will not be held responsible for your spouse's debts to Missouri.

For all other filing statuses, use the chart below.

FEDERAL FORM	LINE
1040	Line 36
1040A	Line 21
1040EZ	Line 4
Telefile	Line I

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See diagram on page 26. **Attach a copy of your federal return (pages 1 and 2).**

Line 5 — Income Percentages

Complete the chart below if both spouses have income:

Yourself	
Line 3Y _____	divided by
Line 4 _____	= _____
Spouse	
Line 3S _____	divided by
Line 4 _____	= _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number. **Note:** If one spouse has negative income and the other spouse has positive income (example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0% on Line 5Y and 100% on Line 5S.

Line 7 — Tax From Federal Return

Use the chart below for Federal Form and Line Numbers to locate your tax on your federal return. This amount is limited to \$5,000 for single filers and \$10,000 for combined filers.

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8
1040A	Line 36 minus Line 41a and any alternative minimum tax included on Line 28
1040	Line 56 minus Lines 44 and 65a

Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Diagrams of the federal returns are on pages 25 and 26.

Line 8 — Standard or Itemized Deduction

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. See the chart below for your standard deduction amount.

Single	\$4,850
Married Filing a Combined Return or Qualifying Widow(er)	\$9,700
Head of Household	\$7,150
Married Filing Separate	\$4,850

If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, you can use the chart on Form MO-1040P, page 4 to help determine the standard deduction amount or see Federal Form 1040, Line 39, or Form 1040A, Line 24, for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the

Missouri Itemized Deductions Section on Form MO-1040P, page 4.

Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.

Line 9 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

Attach a copy of your federal return (pages 1 and 2).

Line 10 — Pension Exemption

If you received a pension, complete the pension exemption worksheet on Form MO-1040P, page 3 to see how much of your pension may be tax free.

Attach a copy of your federal return (pages 1 and 2) and all Forms 1099(s), 1099-R(s), and W-2P(s).

Line 11 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2004, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of

another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

Line 16 — Missouri Tax

If your Missouri taxable income is less than \$9,000, use the tax table on Form MO-1040P, page 3 to determine your tax. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

A separate tax must be computed for you and your spouse.

Line 18 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).** See Diagram 1 on page 24.

Line 19 — Estimated Tax Payments

Include any estimated tax payments made during 2004 and any overpayment applied from your 2003 Missouri return.

Line 20 — Property Tax Credit

Complete Form MO-PTS to determine the amount of your property tax credit. See Information to Complete Form MO-PTS on page 21.

Line 23 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 24 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the five trust funds listed on Form MO-1040P and/or any two Additional Trust Funds listed below. The amount contributed to any of the five trust funds must be \$2 (\$4 if a combined filer) or more for each trust fund. The amount donated to any Additional Trust Fund must be at least \$1, but no more than \$200 per fund.

Additional Trust Funds

If you choose to make an irrevocable donation to an Additional Trust Fund, enter the two-digit code (see below) in the spaces provided on Line 24. If you want to give to more than two Additional Trust Funds, please submit a check directly to the fund. See our web site for additional information.

<u>Trust Funds</u>	<u>Codes</u>
American Cancer Society Heartland Division, Inc., Fund . . . . .	.01
American Diabetes Association Gateway Area Fund . . . . .	.02
American Heart Association Fund . . . . .	.03
American Lung Association of Missouri Fund . . . . .	.04
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund . . . . .	.05
Arthritis Foundation Fund . . . . .	.09
General Revenue Fund . . . . .	.06
March of Dimes Fund . . . . .	.08
Muscular Dystrophy Association Fund . . . . .	.07
National Multiple Sclerosis Society Fund . . . . .	.10

Worksheet for Long-Term Care Insurance Deduction

- A. Enter the amount paid for qualified long-term care insurance. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- D. Enter the amount of qualified long-term care included on Line C. D) \$ _____
- E. Subtract Line D from Line C. E) \$ _____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) \$ _____
- G. Subtract Line F from Line A. G) \$ _____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040P, Line 11. H) \$ _____

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

Line 25 — Refund

Subtract Lines 23 and 24 from Line 22 and enter on Line 25. If you have another individual income tax or property tax credit liability, this property tax credit may be applied to that liability in accordance with Section 143.781, RSMo. You will be notified if your credit is offset against any debts.

Note: If you have any other liability due the state of Missouri, such as child support payments or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. You will be notified if your refund is offset against any debt(s).

Line 26 — Amount Due

Payments must be postmarked by April 15, 2005, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds

only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you may pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You may pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



Amount of Tax Paid	Convenience Fee
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

You must sign Form MO-1040P, both spouses must sign if you are filing a combined return. If you use a paid preparer, the preparer must also sign the return.

SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2003 Missouri tax withheld, less each spouse's 2003 tax liability. The result should be each spouse's portion of the 2003

refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040P, Line 1.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
1. Wages, salaries, tips, etc.	1	7	7		00	1	00
2. Taxable interest income	2	8a	8a		00	2	00
3. Dividend income	none	9a	9a		00	3	00
4. State and local income tax refunds	none	none	10		00	4	00
5. Alimony received	none	none	11		00	5	00
6. Business income or (loss)	none	none	12		00	6	00
7. Capital gain or (loss)	none	10	13		00	7	00
8. Other gains or (losses)	none	none	14		00	8	00
9. Taxable IRA distributions	none	11b	15b		00	9	00
10. Taxable pensions and annuities	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11	00
12. Farm income or (loss)	none	none	18		00	12	00
13. Unemployment compensation	3	13	19		00	13	00
14. Taxable social security benefits	none	14b	20b		00	14	00
15. Other income	none	none	21		00	15	00
16. Total (add Lines 1 through 15)	4	15	22		00	16	00
17. Less: federal adjustments to income	none	20	35		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Line 1 of Form MO-1040P	4	21	36		00	18	00

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return, pages 1 and 2 and Federal Schedule A
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 11, Long-term Care Insurance Deduction
- Paid Property Tax Receipt(s), rent receipts, or statement from your landlord
 - if you claimed the Property Tax Credit on Line 20
- Documentation (Form SSA-1099, letter from Social Security Administration, letter from Department of Veterans Affairs) of the applicable qualification under which you are filing the Form MO-PTS
- Federal Form 1310 and a copy of death certificate if filing for a deceased individual

Mail Form MO-1040P, Attachments, and Payment (if necessary) to:

Refund or no amount due —

Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385

Balance due —

Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395

Pension Exemption Worksheet

Line 2 — Taxable Social Security

Include the taxable amount of your 2004 social security benefits. See the following to determine your social security benefits on your federal return:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Line 6 — Taxable Pension

Include the total amount of taxable pension received in 2004. See the following to determine the taxable amount on your federal return:

- Federal Form 1040A—Pension amount included on Lines 11b and 12b
- Federal Form 1040—Pension amount included on Lines 15b and 16b

Do not include any payments from social security benefits or railroad retirement payments on this line. (Exception: If you are 100 percent disabled, you may consider railroad retirement as a taxable pension.)

Line 7 — Pension

Each recipient's total pension exemption cannot exceed \$6,000. Enter the amount from Line 6Y or \$6,000, whichever is less. Repeat for Line 6S.

Line 9 — Total Pension Exemption

Your exemption must be reduced by the amount your income exceeds the income limitations. Your total pension exemption cannot exceed \$6,000; \$12,000 if filing combined and both you and your spouse have pensions.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 5, Line 8.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

Line 1 — Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 39, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Social security tax is the amount in the social security tax withheld box on Form W-2(s). **The amount cannot exceed \$5,450.** Your Medicare is the amount in the Medicare tax withheld

box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2004. **The amount cannot exceed \$8,640.** (Tier I maximum of \$5,450 and Tier II maximum of \$3,190.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 66, or, if only one employer, the amount refunded by the employer.

Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 30. See Diagram 5 of Federal Form 1040 on page 26.

Line 8 — State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. If you checked Box 5b (general sales taxes) enter zero and skip to Line 11. The amount you paid in state income taxes included in your federal itemized deductions must be subtracted to determine Missouri itemized deductions.

Line 9 — Earnings Taxes

If you entered an amount on Line 8 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 1, Page 24, Box 19.

Line 11 — Total Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 5, Line 8) you should take the standard deduction on the front of Form MO-1040P, Line 8, unless you were required to itemize your federal deductions. If you are

required to itemize on the federal return, you must use the itemized amount from the itemized worksheet.

Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

FORM MO-PTS

Information to Complete Property Tax Credit Schedule

If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040P and mail to: Missouri Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.

Important: You must complete Form MO-1040P, Line 1 through Line 19, before you complete Form MO-PTS.

If your filing status on Form MO-1040P is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate Form MO-PTS. If filing a separate Form MO-PTS, you cannot take the \$2,000 deduction on Line 9. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.)

Qualifications

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS. See "Am I Eligible" chart on page 3. You must check a qualification box to be eligible for the credit. Check **only** one box. **Attach the appropriate documentation to verify your qualification.** (The required documentation is listed behind each qualification on Form MO-PTS.)

Helpful Hints

- If you are legally married and living together, you must file married filing combined and include all household income.
- Please use **your** social security number, **not** the social security number of a deceased relative.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2004

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE SIDE FOR MORE INFORMATION.

Box 1. Name BETTY TAXPAYER		Box 2. Beneficiary's Social Security Number 555-66-7777
Box 3. Benefits Paid in 2004 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2004 NONE	Box 5. Net Benefits for 2004 (Box 3 minus Box 4) \$8,400.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$7,800.00 Medicare premiums deducted from your benefit \$600.00 Total Additions \$8,400.00 Benefits for 2004 \$8,400.00		DESCRIPTION OF AMOUNT IN BOX 4 NONE
*Includes: \$12.00 Paid in 2004 for 2003		Box 6. Voluntary Federal Income Tax Withheld NONE
		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555
		Box 8. Claim Number (Use this number if you need to contact SSA) 555-66-7777

Form SSA-1099-SM (1-2004)

DO NOT RETURN THIS FORM TO SSA OR IRS

0603554

Helpful Hint

Wait to file your return until you get your SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2005 that states what your benefits were for the entire 2004 year. See Diagram above.

Line 2 — Social Security Benefits

Enter the amount of nontaxable social security benefits you and/or your minor children received before any deductions and/or amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits:

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099 and/or RRB-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Lump sum distributions must be claimed in the year in which they were received.

Line 3 — Exempt Interest and Pension Income

Enter the amount of pensions, annuities, dividends, rental income, or exempt interest income **not** included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See below to determine the amount of your pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).
- Form 1099-INT(s) — Total amount not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).

Line 4 — Railroad Retirement Benefits

Form MO-1040P does not have provisions for subtracting railroad retirement benefits from federal adjusted gross income. If you have railroad retire-

ment benefits, you must file Form MO-1040. See page 2 for information on how to obtain forms.

Line 5 — Veteran Benefits

Include your veteran payments and benefits. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are 100 percent disabled as a result of military service, you are not required to include your veteran payments and benefits. **You must attach a letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service.** To request a copy of the letter call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all the veteran payments and benefits must be included.

Line 6 — Public Assistance

Include the amount of public assistance, supplemental security income (SSI), child support, and Temporary Assistance payments received by you and/or your minor children. Tem-

porary Assistance payments include Temporary Assistance for Needy Families (TANF) payments. In Missouri, the program is referred to as Temporary Assistance (TA). This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), a letter from Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.**

Line 7 — Nonbusiness Loss(es)

Complete Line 7 only if you included nonbusiness losses on Form MO-PTS, Line 1. If you included nonbusiness losses on Line 1, add back the amount of the loss on Line 7 (as a positive amount). A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C, are considered business losses and should not be included here.)

Line 9 — Married

If you are married, filing a combined return with your spouse, enter \$2,000 and be sure to include both incomes on Lines 1–6. If you are single, enter “0”. (If you are **married—living separate for entire year**, and you are filing a separate Form MO-PTS, enter “0”.)

Note: Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

Line 11 — Own Your Home

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt.** You can only claim the taxes on your

primary residence that you occupy. Secondary homes don’t apply.

Helpful Hint

Real estate tax paid for a prior year cannot be claimed on this form. To claim real estate taxes for a prior year, you must file a claim for that year.

If your home is more than five acres or you own a mobile home, attach Form 948, Assessor’s Certification. Your county assessor will complete this form on your request. If you own a mobile home, the Form 948 must show only the value of the mobile home. Vehicles and other items on the personal property receipt are not allowed on the credit.

Helpful Hint

If you own your home and other adults (other than spouse) live there and pay rent, the rent must be included in your federal adjusted gross income.

If you submit more than one receipt for a city or county for your residence, please submit a letter of explanation.

If you share a home, report only the portion of real estate tax that was actually paid by you.

Helpful Hint

The percentage of your home that is used for business purposes, must be subtracted from your real estate taxes paid. If you needed to use a Form 948 to calculate the amount of real estate tax, you must subtract the percentage of your home that is used for business purposes from the allowable real estate taxes paid calculated on the Form 948.

Example: Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters \$500 on Form 948, Line 6. Ruth also uses 15% of her house for her business. She will multiply \$500 by 85% and put this figure (\$425) on Form MO-PTS, Line 11.

Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children’s SSI benefits on Line 6.
- If you receive temporary assistance from the Children’s Division (CD) or the Family Support Division (FSD), you must include **all** cash benefits received for your **entire** household. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

If you sold your home during the year, attach a copy of the seller's agreement to your claim.

Line 12 — Rent Your Home

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2004. The Form MO-CRP is on the back of the Form MO-PTS. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt or statement from the landlord is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. **Additional persons sharing rent/percentage to be entered:** (1 person—50%, 2 people—33%, 3 people—25%). Total Line 8 on all the Form MO-CRP(s) completed and enter the amount on Line 12a. Multiply the total by 20 percent and enter the result on Line 12b.

You cannot claim returned check fees, late fees, security and cleaning deposits or any other deposit.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

Helpful Hint

If your rent is more than 60 percent of your income, you may qualify for housing assistance and you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent you pay or your refund will be delayed.

(If total yearly rent is more than Line 8, attach rent payment explanation.) Attach rent receipt(s) for the whole year or each month or a statement from your landlord, along with Form MO-CRP. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts, or statement.

Helpful Hints

- An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.
- A boarding home is a house that provides meals, lodging, and the residents share common facilities.

Line 14 — Property Tax Credit

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 29 and 30 to determine the amount of your property tax credit.

If you have another income tax or property tax credit liability, this property tax credit may be applied to that liability in accordance with Section 143.781, RSMo. You will be notified if your credit is offset against any debts.

Helpful Hint

Your property tax credit is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your credit, use the 2004 Property Tax Credit Chart on pages 29 and 30. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$800 in real estate tax and her total household income was \$14,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Since the maximum credit is \$750, Ruth will actually use \$750 and her total household income of \$14,000 to make the comparison. When using the chart, Ruth finds where \$14,000 and \$750 "meet" to figure her credit. The two numbers "meet" on the chart where the credit amount is \$702. Ruth will get a \$702 credit for the real estate tax she paid.

Information to Complete Form MO-CRP

Step 1

Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1.

Step 2

Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization.**

Step 3

If you were a resident of a nursing home or boarding home during 2004, use the applicable percentage on Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. If none of the reductions apply to you, enter 100 percent on Line 7.

Step 4

Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8 and on Form MO-PTS, Line 12a.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
(573) 884-3814

Jefferson City

3237 W. Truman Blvd., Suite 100
(573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
(417) 629-3070

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

Springfield

149 Park Central Square,
Room 313
(417) 895-6474

St. Louis

3256 Laclede Station Rd.,
Suite 101
Maplewood, Missouri
(314) 877-0177

St. Joseph

525 Jules, Room 314
(816) 387-2230

Other Important Phone Numbers

Form Ordering	(800) 877-6881
Form Order Questions	(573) 751-5337
Forms-by-Fax	(573) 751-4800
Electronic Filing Information	(573) 751-3930
Refund Inquiry Line	(573) 751-3505

Download forms or check the status of your return from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

Property Tax Credit e-mail: propertytaxcredit@dor.mo.gov

Diagram 1: Form W-2

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial		Last name		11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b State income tax	
				14 Other		12c Local income tax	
						12d State and local income tax	
f Employee's address and ZIP code				15 State Employer's state ID number		16 State wages, tips, etc.	
				17 State income tax		18 Local wages, tips, etc.	
				19 Local income tax		20 Locality name	

Form W-2 Wage and Tax Statement
Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

2004
Cat. No. 10134D

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Missouri Taxes Withheld

Earnings Tax

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

Diagrams of Federal Forms to Assist You in Completing Your Missouri Income Tax Return

Diagram 4: Federal Form 1040A

Form 1040A U.S. Individual Income Tax Return 2003

Box 6a (Exemption) points to Line 21 (Federal Adjusted Gross Income).

Box 6c (Dependents) points to Line 21 (Federal Adjusted Gross Income).

Line 21 (Federal Adjusted Gross Income) points to Line 21 (Federal Adjusted Gross Income).

Line 24 (Standard Deduction) points to Line 24 (Standard Deduction).

Line 36 (Tax) points to Line 36 (Tax).

Line 41 (Earned Income Credit) points to Line 41 (Earned Income Credit).

Diagram 5: Federal Form 1040

Box 6a (Exemption) points to Line 10 (State Income Tax Refund).

Box 6c (Dependents) points to Line 10 (State Income Tax Refund).

Line 10 (State Income Tax Refund) points to Line 10 (State Income Tax Refund).

Line 28 (Self-employment tax) points to Line 28 (Self-employment tax).

Line 34 (Federal Adjusted Gross Income) points to Line 34 (Federal Adjusted Gross Income).

Line 37 (Standard Deduction) points to Line 37 (Standard Deduction).

Line 42 (Alternative Minimum Tax) points to Line 42 (Alternative Minimum Tax).

Line 54 (Tax) points to Line 54 (Tax).

Line 63 (Earned Income Credit) points to Line 63 (Earned Income Credit).

FINAL CHECKLIST BEFORE MAILING YOUR CLAIM

Failure to include required documentation and/or information, may reduce or delay your refund.

NOTE: Be sure you and your spouse are eligible to claim the property tax credit.

Please read instructions if you have any doubt about what is required.

- ☐ Peel the label (if available) off the cover of your tax book and place it on the completed claim if all information on the label is correct. If any address information is not correct, discard the label and print or type the correct information in the spaces provided.
- ☐ Print or type your social security number(s) and **birthdate(s)** in the spaces provided.
- ☐ **If you are age 65 or older:** Attach a copy of your Form SSA-1099 and/or RRB-1099.
- ☐ **If you are 100 Percent Disabled Veteran:** Attach a copy of the letter received from the Department of Veterans Affairs that states you are a 100 percent disabled as a result of military service, or references the Missouri Property Tax Credit. You can call the Department of Veterans Affairs at (800) 827-1000 to request the letter.
- ☐ **If you are 100 Percent Disabled:** Attach a copy of the letter from Social Security Administration and/or Form SSA-1099.
- ☐ **If you are 60 years of age or older and received surviving spouse benefits:** Attach a copy of Form SSA-1099.
- ☐ **If the Form MO-1040P and Form MO-PTS is being filed on behalf of a deceased claimant,** Federal Form 1310 and a copy of death certificate must be attached.
- ☐ **If the Form MO-1040P and Form MO-PTS is being filed on behalf of a claimant,** a statement to that effect from the claimant's legal guardian (or Power of Attorney) must be attached.
- ☐ **If you owned and occupied your home:** Attach a copy of your **paid** 2004 real estate tax receipt(s).
- ☐ **If you owned and occupied your home and more than five acres:** Attach a copy of your **paid** 2004 real estate tax receipt(s) **and** a Form 948, Assessor's Certification.
- ☐ **If you owned and occupied a mobile home:** Attach a copy of your **paid** 2004 personal property/real estate tax receipt(s) **and** a Form 948, Assessor's Certification.

NOTE: Copies of cancelled checks are not acceptable for your real estate tax receipt.

- ☐ **If you rent your home:** Fill out the 2004 Form MO-CRP, Certification of Rent Paid. (Attach a copy of the rent receipt(s) or a statement from your landlord to Form MO-CRP).
- ☐ Sign Form MO-1040P. (Both spouses must sign if filing a combined claim.)
- ☐ Retain a copy of your claim for your records.
- ☐ Attach your Forms MO-1040P, MO-PTS, and supporting documentation and mail to:

If a refund is due or no amount due:

Department of Revenue
P.O. Box 3385
Jefferson City, MO 65105-3385

If you have a balance due:

Department of Revenue
P.O. Box 3395
Jefferson City, MO 65105-3395

ELECTRONIC FILING OPTIONS



Federal/State E-file: Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal/state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from web sites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved links can be found at **www.dor.mo.gov/tax**.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at **www.dor.mo.gov/tax**.

Benefits of Electronic Filing

- **Convenience:** You can electronically file 24 hours a day, 7 days a week.
- **Security:** Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- **Accuracy:** Electronic filed returns have up to 13 percent fewer errors than paper returns.
- **Direct Deposit:** You can have your refund direct deposited into your bank account.
- **Proof of Filing:** An acknowledgment is issued when your return is received and accepted.

Visit our web site at **www.dor.mo.gov/tax**

In addition to electronic filing information found on our web site, you can:

- E-mail us
- Get the status of your refund or balance due
- Pay your taxes online
- Get answers to frequently asked questions
- Use our Fill-in Forms that Calculate
- Download Missouri and Federal tax forms

- A. Enter amount from Line 10 here _____ (If amount is more than \$750, use \$750 to look up your credit.)
 B. Enter amount from Line 13 here _____
 C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

2004 PROPERTY TAX CREDIT CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		FROM										FROM										FROM															
		726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1						
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25						
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EXAMPLE:
 If Line 10 is \$19,000 and
 Line 13 of Form MO-PTS is
 \$275, then the tax credit
 would be \$27.

AMOUNT FROM LINE B ON PAGE 1 OF CHART OR FROM FORM MO-PTS, LINE 13 —TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		FROM										FROM										FROM									
		726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1
		TO										TO										TO									
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
FROM	TO																														
19,001	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11										
19,301	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20											
19,601	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4											
19,901	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12												
20,201	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20													
20,501	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
20,801	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9														
21,101	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16															
21,401	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																
21,701	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																
22,001	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																	
22,301	22,600	289	264	239	214	189	164	139	114	89	64	39	14																		
22,601	22,900	268	243	218	193	168	143	118	93	68	43	18																			
22,901	23,200	248	223	198	173	148	123	98	73	48	23																				
23,201	23,500	227	202	177	152	127	102	77	52	27	2																				
23,501	23,800	205	180	155	130	105	80	55	30	5																					
23,801	24,100	184	159	134	109	84	59	34	9																						
24,101	24,400	162	137	112	87	62	37	12																							
24,401	24,700	139	114	89	64	39	14																								
24,701	25,000	116	91	66	41	16																									

This area indicates no credit is allowable.

Examples:

If Line 10 of Form MO-PTS is \$13,000 or less, and Line 13 is \$176 the tax credit would be \$176.

If Line 10 of Form MO-PTS is \$16,050 and Line 13 is \$750, the tax credit would be \$626.

If Line 10 of Form MO-PTS is \$24,400 and Line 13 is \$700, the tax credit would be \$112.

2004 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I		Hume R-VIII	213
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	(Hermann)	197	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gasconade Co. R-II			
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III		(Owensville)	376	Iberia R-V	215
Alton R-IV	006	Cape Girardeau 63	066	(RFD, Salem)	117	Gideon 37	165	Independence 30	217
Appleton City R-II	008	Carl Junction R-I	067	DeSoto 73	114	Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII	068	Dexter R-XI	118	Gilman City R-IV	167		
(Ironton)	009	Carthage R-IX	069	Diamond R-IV	119	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Caruthersville 18	070	Dixon R-I	120	Golden City R-III	171	Jasper Co. R-V	222
Atlanta C-3	012	Cass Co. R-V	010	Doniphan R-I	121	Gorin R-III	172	Jefferson C-123	
Aurora R-VIII	013	Cassville R-IV	071	Dora R-III	122	Grain Valley R-V	173	(Nodaway Co.)	223
Ava R-I	014	Center 58		Drexel R-IV	123	Grandview C-4		Jefferson City	224
Avenue City R-IX	015	(Jackson County)	074	Dunklin R-V		(Jackson Co.)	174	Jefferson Co. R-VII	
Avilla R-XIII	016	Centerville R-I	077	(Jefferson Co.)	124	Grandview R-II		(RFD, Festus)	225
		Central R-III (Park Hills) .	480	East Buchanan Co. C-I		(Jefferson Co.)	175	Jennings	227
Bakersfield R-IV	017	Centralia R-VI	079	(Gower)	125	Green City R-I	177	Johnson Co. R-VII	571
Ballard R-II	018	Chadwick R-I	080	East Carter Co. R-II		Green Forest R-II	178	Joplin R-VIII	228
Bayless	019	Chaffee R-I	081	(Ellsinore)	126	Green Ridge R-VIII	179	Junction Hill C-12	229
Bell City R-II	020	Charleston R-I	083	East Lynne 40	127	Greene Co. R-VIII			
Bellevue R-III	022	Chilhowee R-IV	084	East Newton Co. R-VI . . .	128	(Rogersville)	277	Kansas City 33	231
Belton 124	023	Chillicothe R-II	085	East Prairie R-II	129	Greenfield R-IV	180	Kearney R-I	232
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	El Dorado Springs R-II . .	131	Greenview R-II	181	Kelso C-7	233
Bevier C-4	026	Clarksburg C-2	087	Eldon R-I	132	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Billings R-IV	029	Clarkton C-4	088	Elsberry R-II	134			Keytesville R-III	235
Bismarck R-V	030	Clayton	089	Eminence R-I	135	Hale R-I	184	King City R-I	236
Blackwater R-II	031	Clearwater R-I	090	Everton R-III	137	Halfway R-III	185	Kingston K-14	
Bloomfield R-XIV	033	Clever R-V	091	Excelsior Springs 40 . . .	138	Hamilton R-II	187	(Washington Co.)	237
Blue Eye R-V	034	Climax Springs R-IV	092	Exeter R-VI	139	Hancock Place	188	Kingston 42 (Caldwell	
Blue Springs R-IV	035	Clinton	093			Hannibal 60	189	Co.)	238
Bolivar R-I	037	Clinton Co. R-III		Fair Grove R-X	140	Hardeman R-X	190	Kingsville R-I	239
Boncl R-X	038	(Plattsburg)	397	Fair Play R-II	141	Hardin-Central C-2	191	Kirbyville R-VI	240
Boone Co. R-IV		Cole Camp R-I	096	Fairfax R-III	142	Harrisburg R-VIII	192	Kirksville R-III	241
(Hallsville)	186	Cole Co. R-I		Fairview R-XI	144	Harrisonville R-IX	193	Kirkwood R-VII	242
Boonville R-I	039	(Russellville)	432	Farmington R-VII	146	Hartville R-II	194	Knob Noster R-VIII . . .	244
Bosworth R-V	040	Cole Co. R-II		Fayette R-III	147	Hayti R-II	195	Knox Co. R-I (Edina) . . .	245
Bowling Green R-I	042	(RFD, Jefferson City) . . .	097	Ferguson-Florissant R-II .	148	Hazelwood	196		
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136	Festus R-VI	149	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Branson R-IV	044	Columbia 93	098	Fordland R-III	151	Hermitage R-IV	198	(RFD, Lebanon)	247
Braymer C-4	046	Community R-VI	099	Forsyth R-III	152	Hickman Mills C-1	200	Laclede Co. R-I (Conway) .	102
Breckenridge R-I	047	Concordia R-II	101	Fort Osage R-I (Route 2,		Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Brentwood	048	Cooper Co. R-IV		Independence)	153	(Urbana)	201	Lafayette Co. C-1	
Bronaugh R-VII	049	(Bunceton)	054	Fort Zumwalt R-II	154	Higbee R-VIII	202	(Higginsville)	249
Brookfield R-III	050	Cooter R-IV	103	Fox C-6 (Arnold)	155	High Point R-III	203	Lakeland R-III	
Brunswick R-II	052	Couch R-I	104	Francis-Howell (R-III) . .	156	Hillsboro R-III	204	(Deepwater)	251
Buchanan Co. R-IV		Cowgill R-VI	105	Franklin Co. R-II		Holcomb R-III	205	Lamar R-I	252
(DeKalb)	115	Craig R-III	106	(RFD, New Haven)	157	Holden R-III	206	LaMonte R-IV	253
Bucklin R-II	053	Crane R-III	107	Fredericktown R-I	158	Holliday C-2	207	LaPlata R-II	285
Bunker R-III	055	Crawford Co. R-I		Fulton 58	159	Hollister R-V	208	Laquey R-V	254
Butler R-V	056	(Bourbon)	041			Houston R-I	209	Laredo R-VII	255
		Crawford Co. R-II (Cuba) .	108	Gainesville R-V	160	Howard Co. R-II		Lathrop R-II	257
Cabool R-IV	057	Crocker R-II	109			(Glasgow)	168	Lawson R-XIV	258

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoxie R-II	436	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	School of the Osage R-II	439	Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Swedeberg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II		Palmyra R-I	378	(Memphis)	441		
Lexington R-V	267	(Versailles)	523	Paris R-II	379	Scott City R-I	573	Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Park Hill	380	Scott Co. Central		Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Parkway C-2	381	(Sikeston)	443	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Pattonsburg R-II	382	Scott Co. R-IV (Benton)	442	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pattonville R-III	383	Sedalia 200	444	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pemiscot Co. R-III		Senath Hornesville C-8	445	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			(RFD, Caruthersville)	386	Seneca R-VII	446	Tri-County R-VII	
Livingston Co. R-III		Naylor R-II	331	Pemiscot Co. Special		Seymour R-II	447	(Jamesport)	509
(Chula)	275	Neelyville R-IV	332	School Dist.	576	Shawnee R-III	448	Troy R-III	510
Lockwood R-I	276	Nell Holcomb R-IV	333	Perry Co. 32	387	Shelby Co. C-1		Twin Rivers R-X	
Lone Jack C-6	278	Neosho R-V	334	Pettis Co. R-V		(Shelbyville)	449	(Broseley)	512
Lonedell R-XIV	279	Nevada R-V	335	(Hughesville)	389	Shelby Co. R-IV			
Louisiana R-II	280	New Bloomfield R-III	336	Pettis Co. R-XII		(Shelbina)	450		
Luray 33	281	New Franklin R-I	337	(RFD, Sedalia)	390	Sheldon R-VIII	451	Union R-XI (Franklin	
Lutie R-VI	282	New Haven (Franklin		Phelps Co. R-III		Shell Knob 78	452	Co.)	514
		Co.)	338	(Edgar Springs)	130	Sherwood Cass R-VIII		Union Star R-II	515
				Pierce City R-VI	391	(Creighton)	453	University City	517
Macks Creek R-V	283	New Madrid Co. R-I	340	Pike Co. R-III (Clarksville)	392	Sikeston R-VI	454		
Macon Co. R-I		New York R-IV	341	Pilot Grove C-4	393	Silex R-I	455	Valley Park	518
(Macon)	284	Newburg R-II	342	Plainview R-VIII	394	Skyline R-II	456	Valley R-VI (Caledonia)	519
Macon Co. R-IV		Newtown-Harris R-III	343	Plato R-V	395	Slater	457	Van Buren R-1	520
(New Cambria)	286	Niangua R-V	344	Platte Co. R-III		Smithton R-VI	458	Van-Far R-I	521
Madison C-3	287	Nixa R-II	345	(Platte City)	396	Smithville R-II	459	Verona R-VII	522
Malden R-I	288	Nodaway-Holt R-VII		Pleasant Hill R-III	398	South Callaway R-II			
Malta Bend R-V	289	(Graham)	346	Pleasant Hope R-VI	399	(Mokane)	460	Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant View R-VI	400	South Harrison Co. R-II		Warren Co. R-III	
Mansfield R-IV	291	Norborne R-VIII	348	Polo R-VII	401	(Bethany)	461	(Warrenton)	529
Maplewood-Richmond		Normandy	349	Poplar Bluff R-I	402	South Holt Co. R-I		Warrensburg R-VI	528
Heights	292	North Andrew Co. R-VI		Portageville	574	(Oregon)	462	Warsaw R-IX	530
Marceline R-V	293	(Rosendale)	350	Potosi R-III	403	South Iron Co. R-I		Washington	531
Maries Co. R-I (Vienna)	524	North Callaway R-I		Prairie Home R-V	404	(Annapolis)	463	Waynesville R-VI	532
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Princeton R-V	405	South Nodaway Co. R-IV		Weaubleau R-III	533
Marion C. Early R-V		North Daviess R-III	220	Pulaski Co. R-IV		(Barnard)	464	Webb City R-VII	534
(Morrisville)	294	North Harrison R-III		(Richland)	420	South Pemiscot Co. R-V		Webster Groves	535
Marion Co. R-II	295	(Eagleville)	353	Purdy R-II	406	(Steele)	465	Wellington-Napoleon	
Marionville R-IX	296	North Kansas City 74	354	Putnam Co R-1	516	Southern Boone Co. R-I	466	R-IX	536
Mark Twain R-VIII	297	North Mercer Co. R-III		Puxico R-VIII	407	Southern Reynolds Co.		Wellston	537
Marquand-Zion R-VI	298	(Mercer)	355			R-II	467	Wellsville-Middletown	
Marshall	299	North Nodaway Co. R-VI		Ralls Co. R-II (Center)	408	Southland C-9		R-I	538
Marshfield R-I	300	(Hopkins)	356	Raymondville R-VII	410	(Cardwell)	468	Wentzville R-IV	539
Maryville R-II	302	North Pemiscot Co. R-I		Raymore-Peculiar R-II	411	Southwest Livingston Co.		West Nodaway Co. R-I	
Maysville R-I	303	(Wardell)	357	Raytown C-2	412	R-I	469	(Burlington Junction)	540
McDonald Co. R-I		North Platte Co. R-I		Reeds Spring R-IV	413	Southwest R-V		West Plains R-VII	541
(Anderson)	304	(Dearborn)	358	Renick R-V	414	(Barry Co.)	470	West Platte Co. R-II	
Meadow Heights R-II	305	North St. Francois Co. R-I		Republic R-III		Sparta R-III	471	(Weston)	542
Meadville R-IV	306	(Bonne Terre)	352	(Republic)	415	Special School District of		West St. Francois Co. R-IV	
Mehlville R-IX	307	North Wood R-IV	359	Revere C-3	416	St. Louis Co.	577	(Leadwood)	570
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Rich Hill R-IV	417	Spickard R-II	472	Westran R-I	545
Mexico 59	310	(Ravenwood)	360	Richards R-V	418	Spokane R-VII	473	Westview C-6	546
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richland R-I		Spring Bluff R-XV	474	Wheatland R-II	547
Miami R-I (Saline Co.)	312	(Cairo)	361	(Stoddard Co.)	419	Springfield R-XII	475	Wheaton R-III	548
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		Richmond R-XVI	421	St. Charles Co. R-V		Willard R-II	550
(Faucett)	313	(Walker)	526	Ridgeway R-V	422	(Orchard Farm)	477	Willow Springs R-IV	551
Middle Grove C-1	314	Northwest R-I		Ripley Co. R-III		St. Charles R-VI	476	Windsor C-1	
Midway R-I	316	(High Ridge)	362	(Gatewood)	164	St. Clair R-XIII	478	(Jefferson Co.)	552
Milan C-2	317	Northwestern R-I		Ripley Co. R-IV		St. Elizabeth R-IV	479	Winfield R-IV	554
Miller R-II	318	(Mendon)	363	(RFD, Doniphan)	424	St. James R-I	481	Winona R-III	555
Miller Co. R-III		Norwood R-I	364	Risco R-II	425	St. Joseph	482	Winston R-VI	556
(Tuscumbia)	511			Ritenour	426	St. Louis City	483	Woodland R-IV	557
Mirabile C-1	319	Oak Grove R-VI	366	Riverview Gardens	427	Stanberry R-II	484	Worth Co. R-III	558
Missouri City 56	320	Oak Hill R-I	367	Rock Port R-II	428	Ste. Genevieve Co. R-II	485	Wright City R-II	559
Moberly	321	Oak Ridge R-VI	368	Rockwood R-VI	429	Steelville R-III	486	Wyaconda C-1	560
Monett R-I	322	Odessa R-VII	369	Rolla 31	430	Stet R-XV	487		
Moniteau Co. C-I		Oran R-III	370	Roscoe C-I	431	Stewartsville C-2	488		
(Jamestown)	221	Orearville R-IV	371			Stockton R-I	489	Zalma R-V	561
Moniteau Co. R-I		Oregon-Howell R-III	246	Salem R-80	434	Stoutland R-II	490		
(California)	060	Orrick R-XI	372	Salisbury R-IV	435	Strafford R-VI	492		
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082			Strain-Japan R-XVI	575		
(Latham)	256	Osage Co. R-II (Linn)	274			Strasburg C-3	494		